

Date signed May 10, 2006



Paul Mannes

PAUL MANNES
U. S. BANKRUPTCY JUDGE

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MARYLAND
at Greenbelt**

IN RE:	:	
	:	
PAULETTE MAUREEN SMITH	:	Case No. 04-29581PM
	:	Chapter 13
Debtor	:	
-----	:	

MEMORANDUM OF DECISION

This case is before the court on the unopposed objection of the Debtor to the Proof of Claim filed on behalf of the Comptroller of Maryland. As demonstrated in the Debtor's papers, there is no property of the bankruptcy estate to which the alleged secured claim may attach. 11 U.S.C. § 506(a)(1). The lien recorded in Prince George's County, Maryland, is junior to the recorded lien of the Internal Revenue Service. The Debtor's interest in the Pension and Profit Sharing Plans was claimed as exempt, and no objection to that exemption was filed. Whether the Comptroller has a right similar to the right granted the Internal Revenue Service by 18 U.S.C. § 6321 is immaterial. *See In re Richardson*, 307 B.R. 485, 489-90 (BC Md. 2004).

An appropriate order will be entered.

cc:

Scott R. Robinson, Esq., 15245 Shady Grove Road, Suite 465, Rockville, MD 20850

Paulette M. Smith, 2401 Darel Drive #102, Suitland, MD 20746

Nancy S. Grigsby, Trustee, P.O. Box 958, Bowie, MD 20718

Mary Carr/Sylvia Brokos, Comptroller of Maryland, 301 West Preston Street,
Baltimore, MD 21201

J. Joseph Curran, Jr., Attorney General of Maryland, 200 St. Paul Place, Baltimore, MD 21201

End of Memorandum